



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SEYMOUR MUNICIPAL WATER UTILITY

Principal Office: 328 N MAIN STREET
SEYMOUR, WI 54165

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SUSAN GARSOW of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/12/2001
(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SEYMOUR MUNICIPAL WATER UTILITY

Utility Address: 328 N MAIN STREET
SEYMOUR, WI 54165

When was utility organized? 1/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE GARSOW

Title: CLERK-TREASURER

Office Address:

328 N MAIN STREET
SEYMOUR, WI 54165

Telephone: (920) 833 - 2209

Fax Number: (920) 833 - 7221

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: PAUL G. DENIS

Title: PARTNER

Office Address: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800 EXT 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schenckcpa.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHENCK & ASSOCIATES SC**Title:****Office Address:** SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305

Telephone: (920) 455 - 4117**Fax Number:** (920) 436 - 7808**E-mail Address:** denisp@schenckcpa.com**Date of most recent audit report:** 2/7/2001**Period covered by most recent audit:** CALENDAR 2000

Names and titles of utility management including manager or superintendent:

Name: MIKE PEPIN**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

328 N. MAIN ST.

SEYMOUR, WI 54165

Telephone: (920) 833 - 2209**Fax Number:** (920) 833 - 7221**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

T J LANDWEHR

MIKE PEPIN, DIRECTOR OF PUBLIC WORKS

JEFF SCHROEDER

JUDITH SCHUETTE

RONALD SEIDEL

VIVIAN TREML

DAN ZAK

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	368,565	299,427	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	266,238	234,443	2
Depreciation Expense (403)	48,299	46,317	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	50,106	47,087	5
Total Operating Expenses	364,643	327,847	
Net Operating Income	3,922	(28,420)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,922	(28,420)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	0	0	
Total Income	3,922	(28,420)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,922	(28,420)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,853	14,675	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	17,207	250	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	22,060	14,925	
Net Income	(18,138)	(43,345)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	260,569	303,914	20
Balance Transferred from Income (433)	(18,138)	(43,345)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	242,431	260,569	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE	0	5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	368,565	0	0	0	368,565	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	368,565	0	0	0	368,565	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	105,712		105,712	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	29,247		29,247	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	134,959	0	134,959	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,172,731	2,121,926	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	484,837	443,878	2
Net Utility Plant	1,687,894	1,678,048	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	10,211	10,211	6
Special Funds (125)	0	0	7
Total Other Property and Investments	10,211	10,211	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	47,440	25,200	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,910	7,910	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	55,350	33,110	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,753,455	1,721,369	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	422,420	422,420	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	242,431	260,569	23
Total Proprietary Capital	664,851	682,989	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	400,000	0	25
Other Long-Term Debt (224)	3,818	5,831	26
Total Long-Term Debt	403,818	5,831	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,229	10,267	28
Payables to Municipality (233)	95,194	456,271	29
Customer Deposits (235)			30
Taxes Accrued (236)	40,236	36,687	31
Interest Accrued (237)	12,457	0	32
Other Current and Accrued Liabilities (238)	17,307	16,561	33
Total Current and Accrued Liabilities	168,423	519,786	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	516,363	512,763	41
Total Liabilities and Other Credits	1,753,455	1,721,369	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,172,731	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,172,731	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	484,837	0	0	0	10
Total Accumulated Provision	484,837	0	0	0	
Net Utility Plant	1,687,894	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	443,878				443,878	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,299				48,299	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,350				2,350	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	50,649	0	0	0	50,649	13
Debits during year						14
Book cost of plant retired	9,690				9,690	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,690	0	0	0	9,690	19
Balance End of Year	484,837	0	0	0	484,837	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,910	7,910	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,910	7,910	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	422,420	1
Changes during year (explain):		2
Balance end of year	422,420	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan	02/23/2000	03/15/2004	4.75%	210,000	1
BOND ANTICIPATION NOTES	02/01/2000	02/01/2005	5.00%	190,000	2
Total for Account 223				400,000	
Other Long-Term Debt (224)					
Capital Lease	10/21/1997	09/23/2002	5.90%	3,818	3
Total for Account 224				3,818	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,687	1
Accruals:		
Charged water department expense	50,106	2
Charged electric department expense	0	3
Charged sewer department expense	840	4
Other (explain):		
NONE		5
Total Accruals and other credits	50,946	
Taxes paid during year:		
County, state and local taxes	36,687	6
Social Security taxes	10,324	7
PSC Remainder Assessment	386	8
Other (explain):		
NONE		9
Total payments and other debits	47,397	
Balance end of year	40,236	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
State Trust Fund Loan	0	8,499	0	8,499	2
BOND ANTICIPATION NOTE		8,708	4,750	3,958	3
Subtotal	0	17,207	4,750	12,457	
Other Long-Term Debt (224)					
OPERATING CASH ADVANCE	0	4,572	4,572	0	4
CAPITAL LEASE	0	281	281	0	5
Subtotal	0	4,853	4,853	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	0	22,060	9,603	12,457	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	512,763	0	0	0	0	512,763	1
Add credits during year:							
For Services	3,600					3,600	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	516,363	0	0	0	0	516,363	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	10,211	2
Total (Acct. 124):	10,211	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	47,440	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	47,440	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TEMPORARY CASH ADVANCE TO FINANCE OPERATING CASH DEFICITS	95,194	16
Total (Acct. 233):	95,194	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,147,328	0	0	0	2,147,328	1
Materials and Supplies	7,910	0	0	0	7,910	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	464,357	0	0	0	464,357	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	514,563	0	0	0	514,563	6
Other (specify):					0	7
Average Net Rate Base	1,176,318	0	0	0	1,176,318	
Net Operating Income	3,922	0	0	0	3,922	8
Net Operating Income as a percent of						
Average Net Rate Base	0.33%	N/A	N/A	N/A	0.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	422,420	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	251,500	3
Other (Specify):		4
Total Average Proprietary Capital	673,920	
Net Income		
Net Income	(18,138)	5
Percent Return on Proprietary Capital	-2.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Water rate increase became effective 8/28/00.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 5, 2001

Ms. Sue Garsow, Clerk-Treasurer
Seymour Municipal Water Utility
328 North Main Street
Seymour, WI 54165-1312

2000 Analytical Review DWCCA-5320-PJL

Dear Ms. Garsow:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

The order in docket 5320-WR-102 dated July 25, 2000, requires that revised depreciation rates on the enclosed schedule shall be used to compute depreciation expense on average plant investment for each plant account, effective January 1, 2000. These revised rates were not used during 2000. Therefore, please provide this office with the date on which the adjusting journal entry provided below was entered into your records and also confirm that the revised depreciation rates will be used beginning in 2001.

Acct.

No. Particulars Debit Credit

Journal Entry No. 1
403 Depreciation Expense \$8,916
110 Accumulated Depreciation \$8,916

To record under accrual of depreciation expense
for 2000, as calculated below.

Depreciation expense at revised rates	\$59,565
Less: depreciation expense on page F-8	\$50,649
Amount of under accrual	\$ 8,916

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\5320.doc

Enclosure

Reply received 11/12/01:

-----Original Message-----

From: DenisP@schencksolutions.com [mailto:DenisP@schencksolutions.com]

Sent: Monday, November 12, 2001 10:17 AM

To: leegep@psc.state.wi.us

Subject: City of Seymour Letter Dated 11/5/01

Mr. Leege,

The City of Seymour intends to record the proposed journal entry on December 31, 2001 and use the 7/25/00 depreciation rates for the 2001 calendar year.

Paul G. Denis

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	347,396	1
Total Sales of Water	347,396	
Other Operating Revenues		
Forfeited Discounts (470)	1,974	2
Miscellaneous Service Revenues (471)	4,257	3
Rents from Water Property (472)	11,511	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,427	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,169	
Total Operating Revenues	368,565	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	22,536	8
Pumping Expenses (620-625)	29,212	9
Water Treatment Expenses (630-635)	27,405	10
Transmission and Distribution Expenses (640-655)	61,152	11
Customer Accounts Expenses (901-904)	29,666	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	96,267	14
Total Operation and Maintenance Expenses	266,238	
Other Operating Expenses		
Depreciation Expense (403)	48,299	15
Amortization Expense (404-407)		16
Taxes (408)	50,106	17
Total Other Operating Expenses	98,405	
Total Operating Expenses	364,643	
NET OPERATING INCOME	3,922	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,055	52,603	166,954	4
Commercial	224	24,960	61,483	5
Industrial	15	1,256	3,745	6
Total Metered Sales to General Customers (461)	1,294	78,819	232,182	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		96,814	8
Other Sales to Public Authorities (464)	25	10,252	18,400	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,320	89,071	347,396	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	96,814	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	96,814	
Forfeited Discounts (470):		
Customer late payment charges	1,974	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,974	
Miscellaneous Service Revenues (471):		
SUNDRY	4,257	7
Total Miscellaneous Service Revenues (471)	4,257	
Rents from Water Property (472):		
WATER TOWER RENTALS - ANTENNAS	11,511	8
Total Rents from Water Property (472)	11,511	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,427	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,427	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	19,063	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,438	3
Maintenance of Water Source Plant (605)	35	4
Total Source of Supply Expenses	22,536	
PUMPING EXPENSES		
Operation Labor (620)	13,331	5
Fuel for Power Production (621)	14,661	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	1,030	8
Maintenance of Pumping Plant (625)	190	9
Total Pumping Expenses	29,212	
WATER TREATMENT EXPENSES		
Operation Labor (630)	15,792	10
Chemicals (631)	10,778	11
Operation Supplies and Expenses (632)	809	12
Maintenance of Water Treatment Plant (635)	26	13
Total Water Treatment Expenses	27,405	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,761	14
Operation Supplies and Expenses (641)	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,225	16
Maintenance of Mains (651)	23,929	17
Maintenance of Services (652)	5,572	18
Maintenance of Meters (653)	6,894	19
Maintenance of Hydrants (654)	2,771	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	61,152	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,525	22
Accounting and Collecting Labor (902)	26,017	23
Supplies and Expenses (903)	124	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	29,666	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,223	27
Office Supplies and Expenses (921)	8,582	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	7,749	30
Property Insurance (924)	4,400	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	51,681	33
Regulatory Commission Expenses (928)	3,053	34
Miscellaneous General Expenses (930)	5,098	35
Transportation Expenses (933)	3,481	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	96,267	
Total Operation and Maintenance Expenses	266,238	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		40,236	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		840	2
Net property tax equivalent		39,396	
Social Security		10,324	3
PSC Remainder Assessment		386	4
Other (specify): NONE			5
Total tax expense		50,106	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.251600				3
County tax rate	mills		6.185200				4
Local tax rate	mills		10.950800				5
School tax rate	mills		11.949400				6
Voc. school tax rate	mills		2.332800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.669800				10
Less: state credit	mills		1.841600				11
Net tax rate	mills		29.828200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.950800				14
Combined School Tax Rate	mills		14.282200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.233000				17
Total Tax Rate	mills		31.669800				18
Ratio of Local and School Tax to Total	dec.		0.796753				19
Total tax net of state credit	mills		29.828200				20
Net Local and School Tax Rate	mills		23.765700				21
Utility Plant, Jan. 1	\$	2,121,926	2,121,926				22
Materials & Supplies	\$	7,910	7,910				23
Subtotal	\$	2,129,836	2,129,836				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,129,836	2,129,836				26
Assessment Ratio	dec.		0.794905				27
Assessed Value	\$	1,693,017	1,693,017				28
Net Local & School Rate	mills		23.765700				29
Tax Equiv. Computed for Current Year	\$	40,236	40,236				30
Tax Equivalent per 1994 PSC Report	\$	36,231					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	40,236					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	991		4
Structures and Improvements (311)	96,305	1,688	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,248		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	239,544	1,688	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,375		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	8,216		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	76,591	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	35,639		23
Total Water Treatment Plant	35,639	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,882		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			991	4
Structures and Improvements (311)			97,993	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,248	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	241,232	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,375	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			8,216	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	76,591	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			35,639	23
Total Water Treatment Plant	0	0	35,639	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,882	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	142,019		26
Transmission and Distribution Mains (343)	1,146,133	19,155	27
Fire Mains (344)	0		28
Services (345)	171,396	3,600	29
Meters (346)	88,924	13,420	30
Hydrants (348)	74,185	4,311	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,625,539	40,486	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,862	2,167	35
Computer Equipment (391.1)	14,442	3,154	36
Transportation Equipment (392)	36,819	13,000	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,439		39
Laboratory Equipment (395)	922		40
Power Operated Equipment (396)	56,964		41
Communication Equipment (397)	24,165		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	144,613	18,321	
Total utility plant in service directly assignable	2,121,926	60,495	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,121,926	60,495	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			142,019	26
Transmission and Distribution Mains (343)	3,000		1,162,288	27
Fire Mains (344)			0	28
Services (345)	450		174,546	29
Meters (346)	4,440		97,904	30
Hydrants (348)	1,800		76,696	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	9,690	0	1,656,335	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			5,029	35
Computer Equipment (391.1)			17,596	36
Transportation Equipment (392)			49,819	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			8,439	39
Laboratory Equipment (395)			922	40
Power Operated Equipment (396)			56,964	41
Communication Equipment (397)			24,165	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	162,934	
Total utility plant in service directly assignable	9,690	0	2,172,731	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	9,690	0	2,172,731	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,844	8,844	1
February			9,314	9,314	2
March			9,525	9,525	3
April			11,061	11,061	4
May			9,940	9,940	5
June			8,666	8,666	6
July			10,012	10,012	7
August			9,214	9,214	8
September			7,496	7,496	9
October			8,213	8,213	10
November			7,288	7,288	11
December			8,035	8,035	12
Total for year	0	0	107,608	107,608	
Less: Measured or estimated water used in main flushing and water treatment during year				3,899	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				103,709	16
Less: Water sold				89,071	17
Losses and unaccounted for				14,638	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				948	21
Date of maximum: 7/5/2000					22
Cause of maximum:					23
Flushing water mains					
Minimum gallons pumped by all methods in any one day during reporting year				143	24
Date of minimum: 10/20/2000					25
Total KWH used for pumping for the year				203,319	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 638 N MAIN ST	Well #1	406	10	864,000	Yes	1
WELL #2 328 ELIZABETH ST	Well #2	390	10	820,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP, PUMP 2	BOOSTER PUMP, PUMP 3	WELL PUMP, PUMP 1	1
Location	STATION #1, 638 N MAIN ST	STATION #1, 638 N MAIN ST	STATION 1 638 N MAIN ST	2
Purpose	B	S	P	3
Destination	D	D	R	4
Pump Manufacturer	JRORA, 3X4X14 SERIES 410	AURORA GOULDES, MODEL 8DHHO		5
Year Installed	1994	1974	1993	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	900	600	8
Pump Motor or Standby Engine Mfr	G. E.	G. E.	G.E.	10
Year Installed	1994	1974	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL PUMP, PUMP 4			14
Location	TION #2, 328 ELIZABETH ST			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULDES			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	625			21
Pump Motor or Standby Engine Mfr	U. S. MOTOR			23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ELEVATED TOWER #1	ELEVATED TOWER #2	STATION #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1973	1935	1935	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	158	158	12	9
				10
Total capacity in gallons	300,000	50,000	80,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.8640	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,232	0	0	0	1,232	1
P	D	4.000	103	0	0	0	103	2
M	D	6.000	36,040	0	600	0	35,440	3
P	D	6.000	1,846	0	0	0	1,846	4
M	D	8.000	14,511	0	0	0	14,511	5
P	D	8.000	10,234	1,120	0	0	11,354	6
M	D	10.000	2,260	0	0	0	2,260	7
P	D	10.000	4,540	600	0	0	5,140	8
M	D	12.000	1,010	0	0	0	1,010	9
P	D	12.000	6,340	0	0	0	6,340	10
M	T	16.000	6,100	0	0	0	6,100	11
Total Within Municipality			84,216	1,720	600	0	85,336	
Total Utility			84,216	1,720	600	0	85,336	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	910	0	0	0	910		1
M	1.000	245	3	0	0	248	5	2
M	1.250	2	0	0	0	2		3
M	1.500	17	1	1	0	17		4
M	2.000	16	0	0	0	16		5
M	4.000	1	0	0	0	1		6
P	4.000	3	0	0	0	3		7
M	6.000	5	0	0	0	5		8
M	8.000	1	0	0	0	1		9
Total Utility		1,200	4	1	0	1,203	5	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,437	188	142	0	1,483	133	1
1.000	53	3	2	0	54	3	2
1.500	13	5	2	0	16	1	3
2.000	6	2	2	0	6	0	4
3.000	5	0	0	0	5	1	5
4.000	3	0	0	0	3	0	6
Total:	1,517	198	148	0	1,567	138	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,173	174	10	13	0	113	1,483	1
1.000	0	40	2	5	0	7	54	2
1.500	0	10	1	4	0	1	16	3
2.000	0	5	1	0	0	0	6	4
3.000	0	2	1	2	0	0	5	5
4.000	0	0	1	2	0	0	3	6
Total:	1,173	231	16	26	0	121	1,567	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	146	5	4		147	2
Total Fire Hydrants	146	5	4	0	147	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	147
Number of distribution system valves end of year:	266
Number of distribution valves operated during year:	216

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640 - up due to increase in staffing for water utility operations.

Account 650 - up due to the painting of a water truck.

Water Utility Plant in Service (Page W-08)

Account 392 addition was a 2000 International truck.

Water Mains (Page W-15)

Mains added were financed by the utility.

Water Services (Page W-16)

Services added were paid by the developer.
